UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

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JOAN L. SMITH,)	
Plaintiff)	
v.)	Civil No. 04-cv-40193FDS
UNUM LIFE INSURANCE)	
COMPANY OF AMERICA,)	
)	
Defendant)	

STATUS REPORT OF REASSESSMENT

Pursuant to the Orders dated March 3, 2005, November 18, 2005, and April 5, 2006, the parties report the following regarding the status of the reassessment of claims: The reassessment process under the Regulatory Settlement Agreement (the "RSA") for notified claimants is continuing. The claims with the oldest denial or termination date are being reassessed first as required by the express terms of the RSA. New claims are still being received. Plaintiff's claim is in line for reassessment. Unum is using its best efforts to complete the reassessment process by June 2007. Presently, insureds who elected reassessment and whose claims were decided in September 2003 are being contacted regarding the reassessment of their claim. Plaintiff's claim was denied in and around May 2004.

The parties request that the stay remain in place until the regulatory process is completed.

DATED: September 29, 2006

/s/ Howard J. Potash

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